IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.212 OF 2007

Paschim Maharashtra Awarddharak Pramanit Lekha Parikshak Association (Regd.) ... Petitioners

Vs.

State of Maharashtra & Ors. ... Respondents

Mr. S.S. Deshmukh for the petitioners.

Ms. M.P. Thakur, A.G.P. for respondents 1 and 2.

CORAM : SMT. RANJANA DESAI &
SMT. ROSHAN DALVI, JJ.

DATED : NOVEMBER 27, 2007.

P.C.:-

1. The members of the petitioner-association are engaged in carrying out audit of co-operative societies. The basic grievance of the petitioner is that there is a discrimination between the class of of certified auditors and the chartered accountants. Affidavit is filed by Mr. V.R. Lohar Divisional Joint Registrar, Co-operative Societies, Mumbai Division, Navi Mumbai. Paragraph 2 of the said affidavit reads as under :

"2. I say that the Petition has been filed impugning circular dated 23rd May, 2003 issued by Commissioner and Registrar, Co-operative Societies, Maharashtra State, Pune, whereby exercising the power under section 79(A) of the Maharashtra Co-operative Societies Act, it was directed that the Audit of all the Urban Credit Societies, Non-Agricultural Credit Societies and Salary Earners Credit Societies, having deposit of more than Rs.1 crore and/or working capital of more than Rs.1 crore should be conducted by qualified Chartered Accountant from the panel maintained by the Registrar, as per the Rule 69 of the said Act. The said circular was impugned on the ground that the same discriminates amongst the class of Auditors by allotting them particular types of Credit Societies. The powers and authority of the Commissioner of Co-operation was also the ground of challenge in the petition. Rule has been issued on the Petition and Petition now pends for final hearing in this Hon'ble High Court. However, by circular dated 13th August 2007, the Commissioner for Co-operation and Registrar of Co-operative Societies has withdrawn and cancelled the impugned circular dated 23/5/2003. A fresh set of guidelines have been issued by virtue of the said fresh circular dated 13th August, 2007. It is relevant to note here that the element of alleged discrimination has been done away with, in the fresh circular. Consequently, the Petition does not survive and the same has been rendered infructuous. The grievances of the Petitioner stand redressed. Annexed hereto and marked as Exhibit-R1 is a copy of the said circular dated 13/8/2007."

2. It is clear that the condition of deposit of more than one crore has now been removed. Therefore, the grievance made by the petitioner does not survive. The petition is disposed of.

[SMT. RANJANA DESAI, J.]

[SMT. ROSHAN DALVI, J.]